



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 228 RIVER AVENUE EAST
P.O. BOX 238
BRUCE, WI 54819-0238

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819-0238

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHERYL KISLING**Title:** CLERK-TREASURER**Office Address:**

228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. RODNEY KIETH**Title:** PRESIDENT**Office Address:**

VILLAGE HALL

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/18/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON**Title:** SUPERINTENDENT**Office Address:**228 RIVER AVENUE EAST
P.O. BOX 238
BRUCE, WI 54819**Telephone:** (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:DR RITA BENIK, TRUSTEE
MR JON HAMEL, TRUSTEE
MR RODNEY KIETH, PRESIDENT
MR WILLIAM MCDOUGALL, TRUSTEE
MR MICHAEL MIRR, TRUSTEE
MR STEVEN QUADE, TRUSTEE
MR FRANK VREELAND, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/1/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	133,889	140,487	1
Operating Expenses:			
Operation and Maintenance Expense (401)	84,502	81,846	2
Depreciation Expense (403)	43,445	40,875	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,304	10,406	5
Total Operating Expenses	138,251	133,127	
Net Operating Income	(4,362)	7,360	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,362)	7,360	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,424	5,331	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,424	5,331	
Total Income	2,062	12,691	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,062	12,691	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	456	688	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	4,095	6,190	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	4,551	6,878	
Net Income	(2,489)	5,813	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	124,860	119,047	19
Balance Transferred from Income (433)	(2,489)	5,813	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	122,371	124,860	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	990	4
INTEREST ON SEWER REPLACEMENT FUND	3,779	5
INTEREST ON OPERATING CASH AND INVESTMENTS	1,655	6
Total (Acct. 419):	6,424	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	67,639	0	66,250	0	133,889	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	816		0		816	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	816				816	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	66,007	0	66,250	0	132,257	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,686,404	1,668,522	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	708,461	668,375	2
Net Utility Plant	977,943	1,000,147	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	25,036	13,201	6
Special Funds (125)	82,732	82,039	7
Total Other Property and Investments	107,768	95,240	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,509	50,583	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,859	27,426	11
Other Accounts Receivable (143)	960	1,960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,163	3,877	14
Materials and Supplies (150)	971	888	15
Prepayments (165)	911	725	16
Other Current and Accrued Assets (170)	3,086	0	17
Total Current and Accrued Assets	70,459	85,459	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	202	658	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	202	658	
Total Assets and Other Debits	1,156,372	1,181,504	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	181,875	181,875	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	122,371	124,860	23
Total Proprietary Capital	304,246	306,735	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	36,630	73,260	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	36,630	73,260	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,609	1,697	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	6,786	6,746	31
Interest Accrued (237)	605	1,162	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	10,000	9,605	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	805,496	791,904	38
Total Liabilities and Other Credits	1,156,372	1,181,504	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	606,757	1,063,488	0	0	1
Utility Plant Purchased or Sold (391)	0	0			2
Utility Plant in Process of Reclassification (392)	0	0			3
Utility Plant Leased to Others (393)	0	0			4
Property Held for Future Use (394)	0	11,159			5
Construction Work in Progress (395)	5,000	0			6
Utility Plant Acquisition Adjustments (396)	0	0			7
Other Utility Plant Adjustments (397)	0	0			8
Total Utility Plant	611,757	1,074,647	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	172,613	535,848	0	0	9
Total Accumulated Provision	172,613	535,848	0	0	
Net Utility Plant	439,144	538,799	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	164,201	504,174			668,375	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,014	32,431			43,445	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	757	(757)			0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE	0	0			0	12
Total credits	11,771	31,674	0	0	43,445	13
Debits during year						14
Book cost of plant retired	3,019	0			3,019	15
Cost of removal	340	0			340	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	3,359	0	0	0	3,359	19
Balance End of Year	172,613	535,848	0	0	708,461	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.00%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	918	835	2
Sewer utility	53	53	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	971	888	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G. O. REFUNDING BONDS 7/1/93 -- WATER	238	428	105	1
G. O. REFUNDING BONDS 7/1/93 --SEWER	218	428	97	2
Total			202	
Unamortized premium on debt (251)				
NONE			0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	181,875	1
Changes during year (explain):		
NONE	0	2
Balance end of year	181,875	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G. O. Refunding Bonds 7/1/93	07/01/1993	10/01/2002	6.60%	36,630	1
Total for Account 223				36,630	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,746	1
Accruals:		
Charged water department expense	8,397	2
Charged electric department expense		3
Charged sewer department expense	1,907	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	10,304	
Taxes paid during year:		
County, state and local taxes	6,746	6
Social Security taxes	3,345	7
PSC Remainder Assessment	173	8
Other (explain):		
NONE	0	9
Total payments and other debits	10,264	
Balance end of year	6,786	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G. O. Refunding Bonds 7/1/93--Water	606	2,135	2,426	315	2
G. O. Refunding Bonds 7/1/93--Sewer	556	1,960	2,226	290	3
Subtotal	1,162	4,095	4,652	605	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	1,162	4,095	4,652	605	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	260,702	0	0	531,202	0	791,904	1
Add credits during year:							
For Services	2,128			0		2,128	2
For Mains	11,464			0		11,464	3
Other (specify):							
NONE	0			0		0	4
Deduct charges (specify):							
NONE	0			0		0	5
Balance End of Year	274,294	0	0	531,202	0	805,496	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0			408,630		408,630	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE - WATER	20,414	2
SPECIAL ASSESSMENTS RECEIVABLE - SEWER	4,622	3
Total (Acct. 124):	25,036	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	82,732	4
Total (Acct. 125):	82,732	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,547	6
Electric		7
Sewer (Regulated)	15,312	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	25,859	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DUE FROM CUSTOMER FOR NEW SERVICE	960	12
Total (Acct. 143):	960	
Receivables from Municipality (145):		
2001 TAX ROLL ITEMS-WATER	1,738	13
2001 TAX ROLL ITEMS-SEWER	1,425	14
Total (Acct. 145):	3,163	
Prepayments (165):		
PREPAID INSURANCE-WATER	381	15
PREPAID INSURANCE-SEWER	530	16
Total (Acct. 165):	911	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	597,816	0	1,063,488	0	1,661,304	1
Materials and Supplies	876	0	53	0	929	2
Other (specify):						
NONE	0		0		0	3
Less Average:						
Reserve for Depreciation	168,407	0	520,011	0	688,418	4
Customer Advances for Construction	0		0		0	5
Contributions in Aid of Construction	267,498	0	531,202	0	798,700	6
Other (specify):						
NONE	0		0		0	7
Average Net Rate Base	162,787	0	12,328	0	175,115	
Net Operating Income	12,904	0	(17,266)	0	(4,362)	8
Net Operating Income as a percent of						
Average Net Rate Base	7.93%	N/A	-140.06%	N/A	-2.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	181,875	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	123,615	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	305,490	
Net Income		
Net Income	(2,489)	5
Percent Return on Proprietary Capital	-0.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Washington Avenue Project-Installed 510' of 6" main; one hydrant and 7 services. The main replaced 225' of 1" and 285' of 2" main. The hydrant was a new addition to the system. The services replaced old ones.

4. Estimated changes in revenues due to rate changes.

The sewer department was authorized a simplified rate increase effective 7/1/01. Anticipated increases in revenues did not materialize due to decreases in consumption.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Simplified rate increase was authorized for the sewer department during 2001.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Sheryl Kisling, Clerk-Treasurer
Bruce Municipal Water and Sewer Utility
228 River Avenue East
P.O. Box 238
Bruce, WI 54819-0238

2001 Analytical Review DWCCA-810-PJL

Dear Ms. Kisling:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\0810
Bruce.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	66,496	1
Total Sales of Water	66,496	
Other Operating Revenues		
Forfeited Discounts (470)	252	2
Other Water Revenues (474)	891	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,143	
Total Operating Revenues	67,639	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,914	5
General Operating Expenses (680-690)	14,410	6
Total Operation and Maintenance Expenses	35,324	
Other Operating Expenses		
Depreciation Expense (403)	11,014	7
Amortization Expense (404)	0	8
Taxes (408)	8,397	9
Total Other Operating Expenses	19,411	
Total Operating Expenses	54,735	
NET OPERATING INCOME	12,904	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	72	234	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	72	234	
Metered Sales to General Customers (461)				
Residential	270	9,132	29,438	4
Commercial	41	2,564	7,764	5
Industrial				6
Total Metered Sales to General Customers (461)	311	11,696	37,202	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,588	8
Other Sales to Public Authorities (464)	12	2,244	5,472	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	326	14,012	66,496	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,588	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	23,588	
Forfeited Discounts (470):		
Customer late payment charges	252	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	252	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	816	7
Other (specify):		
OTHER MISCELLANEOUS REVENUES	75	8
Total Other Water Revenues (474)	891	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,311	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,467	3
Chemicals (630)	0	4
Supplies and Expenses (640)	802	5
Repairs of Water Plant (650)	634	6
Transportation Expenses (660)	700	7
Total Plant Operation and Maintenance Expenses	20,914	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,601	8
Office Supplies and Expenses (681)	682	9
Outside Services Employed (682)	1,990	10
Insurance Expense (684)	1,691	11
Employees Pensions and Benefits (686)	3,129	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	317	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	14,410	
Total Operation and Maintenance Expenses	35,324	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	6,786	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	153	2
Net property tax equivalent		6,633	
Social Security	DIRECT BASED ON PAYROLL	1,677	3
PSC Remainder Assessment	BASED ON REVENUES	87	4
Other (specify): NONE	N/A	0	5
Total tax expense		8,397	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250765				3
County tax rate	mills		7.240480				4
Local tax rate	mills		1.541382				5
School tax rate	mills		12.416354				6
Voc. school tax rate	mills		1.629496				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.078477				10
Less: state credit	mills		1.897329				11
Net tax rate	mills		21.181148				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.541382				14
Combined School Tax Rate	mills		14.045850				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.587232				17
Total Tax Rate	mills		23.078477				18
Ratio of Local and School Tax to Total	dec.		0.675401				19
Total tax net of state credit	mills		21.181148				20
Net Local and School Tax Rate	mills		14.305774				21
Utility Plant, Jan. 1	\$	593,875	593,875				22
Materials & Supplies	\$	835	835				23
Subtotal	\$	594,710	594,710				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	594,710	594,710				26
Assessment Ratio	dec.		0.797564				27
Assessed Value	\$	474,319	474,319				28
Net Local & School Rate	mills		14.305774				29
Tax Equiv. Computed for Current Year	\$	6,786	6,786				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	6,786					32
Tax equiv. for current year (see note 6)	\$	6,786					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	256,726	11,465	27
Fire Mains (344)	0		28
Services (345)	70,060	2,484	29
Meters (346)	26,795	4,087	30
Hydrants (348)	56,027	2,865	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	429,799	20,901	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	2,594		38
Other Tangible Property (390)	0		39
Total General Plant	4,682	0	
Total utility plant in service directly assignable	588,875	20,901	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	588,875	20,901	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			20,091	26
Transmission and Distribution Mains (343)	979		267,212	27
Fire Mains (344)			0	28
Services (345)	1,500		71,044	29
Meters (346)	540		30,342	30
Hydrants (348)			58,892	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,019	0	447,681	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,397	36
Transportation Equipment (373)			691	37
Other General Equipment (379)			2,594	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	4,682	
Total utility plant in service directly assignable	3,019	0	606,757	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,019	0	606,757	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,866	1,866	1
February			2,092	2,092	2
March			2,278	2,278	3
April			1,878	1,878	4
May			1,858	1,858	5
June			1,804	1,804	6
July			2,084	2,084	7
August			1,830	1,830	8
September			1,661	1,661	9
October			1,802	1,802	10
November			1,606	1,606	11
December			1,966	1,966	12
Total annual pumpage	0	0	22,725	22,725	
Less: Water sold				14,012	13
Volume pumped but not sold				8,713	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				1,890	16
Volume related to equipment/system malfunction				806	17
Non-utility volume NOT included in water sales				275	18
Total volume not sold but accounted for				2,971	19
Volume pumped but unaccounted for				5,742	20
Percent of water lost				25%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
The utility is in the process of customer analysis to determine cause for the decrease in sales. Part of the increase for gallons pumped was related to freeze-up prevention. Utility intends to monitor all water pumped but not sold closely in 2002.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				228	23
Date of maximum: 12/29/2001					24
Cause of maximum:					25
Major fire on main street that destroyed three buildings.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	26
Date of minimum: 9/16/2001					27
Total KWH used for pumping for the year				47,250	28
If water is purchased: Vendor Name: Not Applicable					29
Point of Delivery: Not Applicable					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 RIVER AVENUE EAST	#1	72	8	49,567	Yes	1
635 1/2 BLACKBURN ST NORTH	#3	70	12	12,693	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	222 RIVER AVENUE EAST_LACKBURN STREET NORTH			2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		10
Year Installed	1933	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1936		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	125		10
Total capacity in gallons (actual)	65,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	225	0	225	0	0
M	D	2.000	2,833	0	285	0	2,548
M	D	4.000	8,209	0	0	0	8,209
M	D	6.000	2,672	0	0	0	2,672
P	D	6.000	402	510	0	0	912
M	D	8.000	2,300	0	0	0	2,300
P	D	8.000	9,489	0	0	0	9,489
Total Within Municipality			26,130	510	510	0	26,130
Total Utility			26,130	510	510	0	26,130

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	137	7	7	0	137	7	2
M	1.500	3	0	0	0	3		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
Total Utility		327	7	7	0	327	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	290	6	8	0	288	42	1
0.750	19	0	0	0	19	0	2
1.000	10	0	2	0	8	0	3
1.250	2	0	0	1	3	0	4
1.500	3	0	1	(1)	1	0	5
2.000	2	0	0	0	2	0	6
3.000	3	0	0	0	3	0	7
6.000	1	1	0	0	2	0	8
Total:	330	7	11	0	326	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	257	24	0	3	0	4	288	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	0	8	3
1.250	0	2	0	1	0	0	3	4
1.500	0	1	0	0	0	0	1	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0	0	0	1	2	8
Total:	268	41	0	12	0	5	326	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49	1			50	2
Total Fire Hydrants	49	1	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

On March 6, 2000, the Village Board passed Resolution #2000-1 authorizing a lower amount for the tax equivalent charged to the water department. The amount to be charged is to be calculated each year using the current tax rates.

Water Mains (Page W-15)

Mains were initially financed with utility operating cash. Property owners have been assessed based on benefited frontage. The property owners can pay in installments up to 10 years at 6%.

Water Services (Page W-16)

Services were assessed to property owners based on the actual average installation cost.

Meters (Page W-17)

A new 6" meter has been purchased and is in stock. This meter is to replace the present installed commercial meter.

Meter records have been adjusted to reclassify a recorded 1 1/2" meter that was actually a 1 1/4". Property records now agree to billing records.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	60,726	1
Total Sewage Operating Revenues	60,726	
Other Operating Revenues		
Forfeited Discounts (631)	324	2
Servicing of Customers Laterals (632)	200	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	5,524	
Total Operating Revenues	66,250	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	28,258	8
Maintenance Expenses (831-834)	3,953	9
Customer Accounting & Collection Expenses (840-843)	4,440	10
Administrative and General Expenses (850-857)	12,527	11
Total Operation and Maintenance Expenses	49,178	
Other Operating Expenses		
Depreciation Expense (403)	32,431	12
Amortization Expense (404)	0	13
Taxes (408)	1,907	14
Total Other Operating Expenses	34,338	
Total Operating Expenses	83,516	
NET OPERATING INCOME	(17,266)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	252	8,571	42,519	5
Commercial Revenues	40	2,539	10,377	6
Industrial Revenues				7
Revenues from Public Authorities	12	2,244	7,084	8
Total Measured Service to General Customers (622)	304	13,354	59,980	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	308	13,570	60,726	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	324	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	324	
Servicing of Customers Laterals (632):		
RODDING CUSTOMER LATERALS	200	3
Total Servicing of Customers Laterals (632)	200	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRANT FROM GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	14,748	1
Power and Fuel for Pumping (821)	8,921	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	4,089	8
Transportation Expenses (828)	500	9
Rents (829)	0	10
Total Operation Expenses	28,258	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	0	11
Maintenance of Collection System Pumping Equipment (832)	3,515	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	438	14
Total Maintenance Expenses	3,953	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,789	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	1,651	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	4,440	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,612	19
Office Supplies and Expenses (851)	687	20
Outside Services Employed (852)	1,990	21
Insurance Expense (853)	2,550	22
Employees Pensions and Benefits (854)	3,359	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	46	24
Miscellaneous General Expenses (856)	1,283	25
Rents (857)	0	26
Total Administrative and General Expenses	12,527	
Total Operation and Maintenance Expenses	49,178	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	DIRECT BASED ON PAYROLL	1,668	1
Local and School Tax Equivalent on Meters Charged by Water Department		153	2
PSC Remainder Assessment	BASED ON REVENUES	86	3
Other (specify): NONE	N/A	0	4
Total tax expense		1,907	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	22,283		6
Collecting Mains and Accessories (313)	267,844		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,874		9
Other Collecting System Equipment (316)	0		10
Total Collection System	362,160	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	73,833		13
Electric Pumping Equipment (323)	97,388		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	171,221	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	76,162		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	170,278		20
Secondary Treatment Equipment (334)	146,846		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	65,198		25
Flow Metering and Monitoring Equipment (339)	3,266		26
Outfall Sewer Pipes (340)	925		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)			22,283	6
Collecting Mains and Accessories (313)			267,844	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			13,874	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	362,160	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			73,833	13
Electric Pumping Equipment (323)			97,388	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	171,221	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			76,162	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			170,278	20
Secondary Treatment Equipment (334)			146,846	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)			65,198	25
Flow Metering and Monitoring Equipment (339)			3,266	26
Outfall Sewer Pipes (340)			925	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	28,388		28
Total Treatment and Disposal Plant	492,163	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	35,855		34
Other Tangible Property (390)	0		35
Total General Plant	37,944	0	
Total utility plant in service directly assignable	1,063,488	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,063,488	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			28,388	28
Total Treatment and Disposal Plant	0	0	492,163	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			1,398	32
Transportation Equipment (373)			691	33
Other General Equipment (379)			35,855	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	37,944	
Total utility plant in service directly assignable	0	0	1,063,488	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	1,063,488	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	311	0	0	0	311	0	1
Total Utility		311	0	0	0	311	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	8,204	0	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	31,213	0	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

A/C #832 Maintenance of Collection System Pumping Equipment: Increase is a result of repairs required to one of the system's lift stations. Problems were related to check valves and pneumatic ejector malfunctions that that caused sewage to back-up.
